

HOUSE No. 2314

By Mr. Miceli of Wilmington, petition of James R. Miceli for legislation to exempt persons sixty-five years of age and older from payment of motor vehicle excise taxes. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT EXEMPTING SENIOR CITIZENS FROM THE MOTOR VEHICLE EXCISE TAX.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 Section 1 of chapter 60A of the General Laws, as appearing in
2 the 2000 edition, is hereby further amended by inserting after the
3 sixth paragraph, the following paragraph:—
4 The excise imposed by this section shall not apply to a motor
5 vehicle owned and registered by a person 65 years of age or older.
6 This exemption shall apply to not more than one motor vehicle
7 owned and registered for the personal, noncommercial use of such
8 person. After the assessors have allowed an exemption under this
9 paragraph no further evidence of the existence of the facts
10 required by this paragraph shall be required in any subsequent
11 year in the city or town in which the exemption has been so
12 allowed.